

CHANGES IN NET ASSETS

LAST **FOUR** FISCAL YEARS

(accrual basis of accounting)

Expenses	2005	2004	2003	2002
Governmental activities:				
General government	\$ 45,288,911	\$ 37,501,192	\$ 35,401,110	\$ 43,255,078
Public works	34,986,816	32,294,831	17,430,834	14,924,680
Public safety	89,268,696	82,328,864	70,268,870	62,911,948
Culture and recreation	11,411,012	11,409,199	10,970,249	10,538,867
Health and welfare	19,266,114	18,785,416	18,236,535	19,152,007
Interest on long-term debt	15,077,459	14,651,079	13,877,535	13,223,301
Total government activities expenses	<u>215,299,008</u>	<u>196,970,581</u>	<u>166,185,133</u>	<u>164,005,881</u>
Business-type activities:				
Solid waste	3,255,586	3,353,335	3,256,760	2,906,417
Housing Authority	1,036,213	1,672,735	1,632,148	1,606,827
Sebold Village Handicapped Project	145,955	126,954	135,129	122,065
Regional Juvenile Detention Center	1,330,647	1,275,350	1,190,085	989,458
El Centro Familiar	382,877	392,493	379,777	242,262
Total business-type activities expenses	<u>6,151,278</u>	<u>6,820,867</u>	<u>6,593,899</u>	<u>5,867,029</u>
Total primary government expenses	<u>221,450,286</u>	<u>203,791,448</u>	<u>172,779,032</u>	<u>169,872,910</u>
Program Revenues				
Government activities:				
Charges for services:				
General government	21,395,970	16,687,785	15,426,336	11,556,799
Public works	-	-	-	2,110,599
Culture and recreation	60	97	114	121
Operating grants and contributions:				
General government	1,008,250	504,723	72,137	32,348
Public Works	2,357	356,530	-	-
Public Safety	7,427,307	8,503,339	4,170,033	3,431,778
Culture and recreation	852,589	841,768	639,390	456,954
Health and Welfare	12,535,023	11,509,565	10,732,435	9,791,814
Capital Grants and contributions				
General government	-	6,355	-	-
Public Works	13,038,508	21,216,205	11,921,830	8,086,014
Public Safety	39,915	103,493	250	232,394
Culture and recreation	1,106,620	1,644,695	339,709	859,015
Health and Welfare	874,397	873,929	1,275	171,859
Total government activities program revenue	<u>58,280,996</u>	<u>62,248,484</u>	<u>43,303,509</u>	<u>36,729,695</u>
Business-type activities				
Charges for services:				
Solid Waste	3,050,320	3,054,698	2,942,500	2,753,246
Housing Authority	479,823	1,528,126	1,232,999	1,172,283
Sebold Village Handicapped Project	31,905	31,563	32,069	33,251
Regional Juvenile Detention Center	1,245,191	1,331,114	1,160,748	1,109,598
El Centro Familiar	95,764	97,643	101,140	98,379
Operating grants and contributions:				
Solid Waste	139,226	148,490	292,097	280,517
Total business-type activities program revenue	<u>5,042,229</u>	<u>6,191,634</u>	<u>5,761,553</u>	<u>5,447,274</u>
Total primary government program revenues	<u>63,323,225</u>	<u>68,440,118</u>	<u>49,065,062</u>	<u>42,176,969</u>
 Net (expenses)/revenue				
Governmental activities	(157,018,012)	(134,722,097)	(122,881,624)	(127,276,186)
Business-type activities	(1,109,049)	(629,233)	(832,346)	(419,755)
Total primary governmental net expenses	<u>(158,127,061)</u>	<u>(135,351,330)</u>	<u>(123,713,970)</u>	<u>(127,695,941)</u>

CHANGES IN NET ASSETS

LAST **FOUR** FISCAL YEARS

(accrual basis of accounting)

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Revenue and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	\$ 97,468,762	\$ 94,043,897	\$ 81,442,677	\$ 79,991,210
Gross receipts taxes	55,548,897	38,725,557	36,663,056	34,486,698
Motor vehicle taxes	3,608,463	3,547,419	3,373,650	3,506,553
Cigarette taxes	5,511	6,477	5,343	4,567
Gas taxes	1,680,496	1,553,716	1,560,909	1,531,929
Investment income	6,952,564	5,184,585	6,067,056	6,218,519
Operating grants	-	-	-	-
Miscellaneous	10,845,578	11,332,291	3,488,475	4,115,041
Transfers	200,000	200,000	-	-
Total governmental activities	<u>176,310,271</u>	<u>154,593,942</u>	<u>132,601,166</u>	<u>129,854,517</u>
Business-type activities:				
Investment income	9,022	5,175	6,243	9,457
Operating grants	558,439	708,896	632,117	638,996
Miscellaneous	119,688	119,379	100,748	85,924
Transfers	(200,000)	(200,000)	-	-
Capital contributions - capital assets	1,113,598	-	-	-
Total business-type activities	<u>1,600,747</u>	<u>633,450</u>	<u>739,108</u>	<u>734,377</u>
Total primary government	<u>177,911,018</u>	<u>155,227,392</u>	<u>133,340,274</u>	<u>130,588,894</u>
Change in Net Assets				
Governmental activities	<u>19,292,259</u>	<u>19,871,845</u>	<u>9,719,542</u>	<u>2,578,331</u>
Business-type activities	<u>491,698</u>	<u>299,067</u>	<u>185,399</u>	<u>458,505</u>
Total primary government	<u>\$ 19,783,957</u>	<u>\$ 20,170,912</u>	<u>\$ 9,904,941</u>	<u>\$ 3,036,836</u>